

Form 8872 – Report of Contributions and Expenditures

Filing Requirements

Introduction

Certain political organizations that have tax-exempt status under section 527 of the Internal Revenue Code must file Form 8872 as a condition of tax-exempt status.

Political organizations include parties, committees, associations, funds or other entities organized and operated “primarily for the purpose of directly or indirectly accepting contributions or making expenditures.” Political organizations accept contributions and make expenditures for the purpose of influencing the “selection, nomination, election, or appointment of any individual to Federal, State, or local public office or office in a political organization, or the election of Presidential electors.” Political organizations include political party committees, Federal, State and local candidate committees and other political committees such as political action committees (PACs).

Who Need Not File Form 8872

- Federal candidate committees, political party committees and PACs required to report to the Federal Election Commission (FEC);
- State or local candidate committees;
- State or local committees of political parties; and
- Political organizations that do not receive or anticipate receiving \$25,000 in gross receipts in any taxable year are not required to file Form 8872.

Who Files Form 8872

All other political organizations must file Form 8872, including:

- State and local PACs
- Federal political organizations that are not required to report to the FEC.

When Do Political Organizations Begin Filing

The above political organizations begin filing Form 8872 in the first month or quarter in which they accept contributions or make expenditures for exempt function activity (i.e. influencing or attempting to influence the selection, nomination, election or appointment of any individual to any federal, state, or local public office or office in a political organization, or the election of Presidential or Vice-Presidential electors, whether or not such individuals or electors are selected, nominated, elected, or appointed).

Form 8872 Filing Schedule

The Form 8872 filing dates and schedules are determined by whether the period covered occurs during an election year (even-numbered years) or non-election year (odd-numbered years). Political organizations have the option of filing on either a monthly or semiannual basis in a non-election year, and monthly or quarterly in an election year. The organization must continue on the same filing schedule for the entire calendar year.

Election Year Reporting

Election Year Option 1: Quarterly Filing Schedule

A political organization that files quarterly must file a minimum of five (and possibly more) reports during an election year.

Quarterly Reports: A quarterly report covers activity that occurred after the closing date of the previous report filed through the end of the calendar quarter. Quarterly reports are due on the 15th day of April, July and October.

12 Day Pre-Election Reports: A political organization files a 12 day pre-election report(s) prior to a federal election (primary, convention and/or general) if the political organization makes or has made contributions or expenditures with respect to any federal candidate(s) participating in that election. Therefore, if the organization supported any federal candidate(s) in a primary election, it files a 12 day pre-election report prior to that candidate's primary election. If the organization made contributions or expenditures in connection with any federal candidate(s) in the general election, the organization also files the 12 day pre-general election report.

Filing Dates

The attached chart lists the 2002 federal primary and general election dates and the corresponding filing dates for reports.

The reports must be either:

- received by the filing date, or
- mailed by certified or registered mail at least 15 days before the election.

Coverage Period

The 12 day pre-election report includes all activity from the close of books of the previous report filed through the 20th day before the election. Although the requirement to file this report is based upon making contributions or expenditures with respect to the election of federal candidates during the election year, all contributions and expenditures during the coverage period must be reported, even if solely for state and local elections.

30 Day Post-General Report: A political organization must file a 30 day post-general election report 30 days after the general election. The report covers activity that occurred after the closing date of the last report through the 20th day after the general election.

Year-End Report: A political organization must file a year-end report, covering activity from the close of the 30 day post-general report through December 31. The report is due on January 31 of the following year.

Option 1: Quarterly Filing Schedule

Report	Filing Date^{**}
1 st Quarter	April 15
2 nd Quarter	July 15
3 rd Quarter	October 15
12 Day Pre-General	12 days before election; varies from year to year, according to date of election
30 Day Post-General	30 days after election; varies from year to year, according to date of election
Year-End	January 31 of following year
12 Day Pre-Election(s)	12 days before election; varies from year to year, according to date of election

Election Year Option 2: Monthly Reporting Schedule

A political organization that files monthly files 12 reports during the election year.

Monthly Reports: A political organization files a monthly report covering each month from January through September, due on the 20th day of the following month.

12 Day Pre-General Report: A political organization files a 12 day pre-general election report instead of filing the October monthly report. See Form 8872 - 2002 Filing Dates.

30 Day Post-General Report: A political organization must file a 30 day post-general election report 30 days after the general election instead of the November monthly report. The report covers activity that occurred after the closing date of the last report through the 20th day after the general election. See Form 8872 - 2002 Filing Dates.

Year-End Report: A political organization must file a year-end report, covering activity from the close of the 30 day post-general report through December 31. The report is due on January 31 of the following year.

^{**} If the filing date falls on a Saturday, Sunday or legal holiday, file on the next business day.

Option 2: Monthly Filing Schedule

Report	Filing Date**
January	February 20
February	March 20
March	April 20
April	May 20
May	June 20
June	July 20
July	August 20
August	September 20
September	October 20
12 Day Pre-General Report	12 days before election; varies from year to year, according to date of election
30 Day Post-General Report	30 days after election; varies from year to year, according to date of election
Year-End	January 31 of following year

Non-election Year Reporting

Non-election Year Option 1: Semiannual Reports

During a non-election year, quarterly filers automatically switch to a semiannual reporting schedule. Two semiannual reports are required:

Mid-Year Report: The mid-year report, covering activity from January 1 through June 30, must be filed by July 31.

Year-End Report: The year-end, covering activity from July 1 through December 31, must be filed by January 31 of the following year.

Option 1: Semiannual Filing Schedule

Report	Filing Date**
Mid-year	July 31
Year-End	January 31 of following year

Non-election Year Option 2: Monthly Filing Schedule

Reports covering each month's activity are due on the 20th of the following month. The first monthly report, covering January, is due February 20; the final monthly report covers November and is due December 20. The committee reports December's activity in the year-end report, due the following January 31.

** If the filing date falls on a Saturday, Sunday or legal holiday, file on the next business day.

Option 2: Monthly Filing Schedule

Report	Filing Date ^{**}
January	February 20
February	March 20
March	April 20
April	May 20
May	June 20
June	July 20
July	August 20
August	September 20
September	October 20
October	November 20
November	December 20
Year-End (covering December)	January 31 of following year

Where to File

Political organizations have the option of filing Form 8872 electronically or in writing.

Electronic Filing

Organizations that choose to file electronically should use the user ID and password they received after filing their Form 8871, both electronically and in writing.

Written Submissions

Send Form 8872 to:

Internal Revenue Service Center
Ogden, UT 84201

Where to Get Help

IRS Website: www.irs.gov

Information on filing requirements and to download forms: www.irs.gov/polorgs

IRS Toll free number: 1-877-829-5500

Questions about tax-law filing requirements for political committees

Available 8:00 a.m. to 6:30 p.m. eastern time, Monday through Friday.

^{**} If the filing date falls on a Saturday, Sunday or legal holiday, file on the next business day.